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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Brent C. Abrahm, et al.
Application No. : 09/866,544
Filing Date : May 25, 2001
Title : Apparatus, Systems and Methods for
Transacting and Managing Like-Kind Exchanges
Grp./Div. : 3693
Examiner : Patel, Jagdish
Docket No. : PELK0002/MRK

ISSUE FEE TRANSMITTAL LETTER

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

140 S. Lake Ave., Suite 312
Pasadena, CA 91101
March 28, 2008

Commissioner:

Attached are the following:

1. PTO Form PTOL-85 (In Duplicate);
2. Check No. 2510 in the amount of \$1029.00 to cover the issue fee, publication fee and advance order of extra patent copies (the application was filed under Small Entity Status; the Notice of Allowance mistakenly identifies the applicant/assignee as a large entity; a Statement of Small Entity Status under 37 CFR 1.27 is provided below);
3. Corrective Claim Amendment With Payment of Issue Fee and Clarification Regarding Allowed Claims, pages 1-27 (with no new Claims, and no new matter, resulting in no additional claim fee); and
4. Return Post Card.

STATEMENT OF SMALL ENTITY STATUS

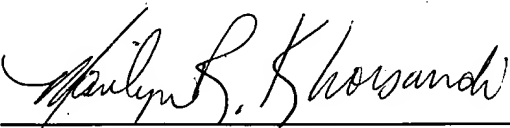
Applicant(s) and any others associated with it/them claim SMALL ENTITY status

under § 1.27(a) for the above-identified application. It is respectfully submitted that this statement of small entity status is signed in accordance with 37 CFR §§ 1.27(c)(2)(i) and 1.33(b).

CREDIT/DEBIT TO DEPOSIT ACCOUNT AUTHORIZATION

It is respectfully submitted that the attached Issue Fee is timely filed within the three-month period set by the Issue Fee Transmittal Notice, dated January 28, 2008, because it is filed before the expiration of April 28, 2008. Even so, the Commissioner is hereby authorized, pursuant to 37 CFR 1.136(a)(3), to treat any concurrent or future reply or correspondence for the above-identified application, requiring a petition for an extension of time for its timely submission, as incorporating a petition for extension of time for the appropriate length of time. The Commissioner is hereby authorized to charge any fees under 37 CFR 1.16 and 1.17, including any required extension fees, which may be required during the **pendency** of this application, and to credit any overpayment, to Deposit Account No. 501574, and to treat this authorization as a constructive petition for an extension of time in any concurrent or future reply or correspondence for this application requiring a petition for an extension of time for its timely submission. Please show our docket number with any charge or credit to our Deposit Account. **A copy of this letter is enclosed.**

Respectfully submitted,
KHORSANDI PATENT LAW GROUP, A LAW CORP.

By  *March 28, 2008*

Marilyn R. Khorsandi
Reg. No. 45,744
Customer No. 29524
Khorsandi Patent Law Group, A Law Corp.
140 S. Lake Ave., Ste 312
Pasadena, CA 91101-4710
Telephone: (626) 796-2856
Facsimile: (626) 796-2864

MRK/aa
Enclosures